



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

DATE: October 30, 2017
TO: Assessors and Equalization Directors
FROM: State Tax Commission
SUBJECT: Change in Submission Requirements for Principal Residence Exemption Forms

Public Act 121 of 2017 was signed into law on October 5, 2017. The Act eliminates the requirement that the local tax collecting unit submit to the Michigan Department of Treasury copies of all filed Principal Residence Exemption Affidavits, Form 2368, and Requests to Rescind Principal Residence Exemption, Form 2602. Instead these forms, along with Principal Residence Exemption Affidavit for Similar Exemptions in Other States, Form 5565, shall be forwarded to the Michigan Department of Treasury only if requested. As a result, effective immediately, assessors are advised to not batch and/or submit these forms to the Michigan Department of Treasury. Assessors are required to keep the original forms and timely provide copies to the Michigan Department of Treasury upon request.

Assessors are reminded that they are still required to submit to the Michigan Department of Treasury copies of filed Conditional Rescission of Principal Residence Exemption (PRE), Form 4640, Foreclosure Entity Conditional Rescission of Principal Residence Exemption (PRE), Form 4983, Principal Residence Exemption Active Duty Military, Form 4660, Notice of Denial of Principal Residence Exemption (Local (City/Township)), Form 2742, and Notice of Denial of Principal Residence Exemption (County), Form 4075. The requirements for submitting these forms have not changed. Assessors are required to batch and submit these forms to the Michigan Department of Treasury, PRE Unit, PO Box 30447, Lansing, MI 48909 on a quarterly basis.

For further information regarding Public Act 121 of 2017, please visit www.michigan.gov/PRE. If you have questions, please contact the PRE Unit at (517) 373-1950 or at PTE-Section@michigan.gov.